1978 CUMULATIVE TABLE OF CONTENTS

AFDC Tax Rates, Work Incentives, and Welfare Reform
William Albrecht and Thomas Pogue 191
Circuit Breaking and Life-Cycle Lock-in . . . . . *Henry Thomassen* 59
Collective Decision Rules and Local Debt Choice: A Test of the Median Voter Hypothesis . . . . . *William A. McEachern* 129
Conflicting Federal, State and Local Interest Trends in State and Local Energy Taxation—Coal and Copper—A Case in Point
Albert M. Church 269
Constitutional Constraints on State Taxation of Energy Resources
Walter Hellerstein 245
Corporate Debt Coupon Strategies: Comment . . .*John S. McCallum* 105
Cost of Day Care in Public Programs, The . . . .*Michael Krashinsky* 363
Determinants of Local Government Police Expenditures: A Public Employment Approach, The . . . . . *Roy W. Bahl, Richard D. Gustely and Michael J. Wasylenko* 67
Differential Assessment of Real Property as an Incentive to Open Space Preservation and Farmland Retention
Robert E. Coughlin, David Berry, and Thomas Plaut 165
Differential Impact of Manufacturing and Mercantile Activity on Local Government Expenditures and Revenues, The
Douglas E. Booth 33
Economic Constraints on State and Local Taxation of Energy Resources
Charles E. McLure, Jr. 257
Economic Evaluation of State Limitations on Local Taxing and Spending Powers, An . . . . . *Helen F. Ladd* 1
Effects of Alternative Income Tax Structures on Risk Taking in Capital Markets, The . . . . *John C. Fellingham and Mark A. Wolfson* 339
Energy Taxation for Highway Financing . . . . . *Leon Rothenberg* 285
Equalizing Matching Grants and the Allocative and Distributive Objectives of Public School Financing: Comment
Marvin B. Johnson and Judith N. Collins 197
Equalizing Matching Grants and the Allocative and Distributive Objectives of Public School Financing: Reply
James F. Gatti and Leonard J. Tashman 201
Equity and the Property Tax: Comments on Two Seemingly Unrelated Conceptual Frameworks . . . . . *Gerald M. Funk and Richard J. Kryscio* 411
Fiscal Incentives for Industrial Exports in Developing Countries
Luc De Wulf 95
General Revenue Effects of the California Property Tax Limitation Amendment, The . . . . *Perry Shapiro and W. Douglas Morgan* 119
General Revenue Effects of the California Property Tax Limitation Amendment: A Comment, The . . . . . *Jon David Vasché* 399

Housing Tenure and Horizontal Equity . . . . . *J. Fred Giertz and Dennis Sullivan* 329
Impact of Advanced Refunding Bond Issues on State and Local Borrowing Costs, The . . . . . *David S. Kidwell and Patric H. Hendershott* 93
Inequality in the Tax Treatment of Owner-Occupied Homes *Chanoch Shreiber* 101
Inflation and the Excess Taxation of Capital Gains on Corporate Stock *Martin Feldstein and Joel Slemrod* 107
Interstate Commerce Must Pay Its Way: The Demise of Spector *Donald P. Simet and Arthur D. Lynn, Jr.* 53
Introduction of Senator Long . . . . . *R. A. Gerra* 239
Is There a Fiscal Crisis Outside of New York? *J. Richard Aronson and Arthur E. King* 153
Issuers' Costs and Competition in the Tax-Exempt Bond Market *Gene E. Mumy* 81
Metropolitan Fragmentation and Local Public Expenditures *Howard Pack and Janet Rothenberg Pack* 349
Neutral Capital Gains Taxation Under Inflation and Tax Deferral *Roger Nils Folsom* 401
Note from the President . . . . . *W. H. Forst* 419
Note from the President . . . . . *Ralph A. Gerra* 205
On Cost and Benefit Related Fees . . . . . *David Colander* 407
On the Importance of Tax Details: Joint vs. Individual Filing *Richard M. Bird* 203
Opening Remarks . . . . . *Ralph A. Gerra* 207
Political Constraint and North Dakota's Coal Severance Tax *Arthur A. Link* 263
Pro-Poor or Pro-Rich Distribution of Income? A *W. Irwin Gillespie and J. Brian LaBelle* 185
Public Choice and Public Spending . . . . . *Randall G. Holcombe* 373
Remarks . . . . . *Russell B. Long* 241
Role of Energy in the U.S. Economy, The . . . . . *Dale W. Jorgenson* 209
Role of Taxation in the Regulation of Energy Production and Consumption—(1978 Energy Act—A Case in Point), The *Charles Davenport* 221
State Limitations on Local Taxing and Spending Powers: A Response *Helen F. Ladd* 397
State Limitations on Local Taxing and Spending Powers: Comment and Re-evaluation . . . . . *Michael Bell and Ronald C. Fisher* 391
Status Report on Tax Integration in the United States, A *Charles E. McLure, Jr.* 313
Summary of the Symposium . . . . . *Leslie Cookenboo* 309
Tax Coordination Under Benefit Taxation . . . . . *Carlos A. Longo* 385
Taxation of Petroleum Production—The Canadian Experience—1972 to Date . . . . . *E. Douglas K. Martin* 291

Uniform Assessment of Property: Returns from Institutional Remedies
John H. Bowman and John L. Mikesell 137
Use of Taxes, Regulation and Price Controls in the Energy Sector, The . . . . . *Walter J. Mead* 229
Welfare Cost of Taxation: Another View, The . . . . . *L. G. Sgontz* 181
Welfare Cost of Taxation: A Further View, The
Edgar K. Browning 415
Who Benefits from Income Averaging? . . . . . *Eugene Steuerle, Richard McHugh and Emil M. Sunley* 19

CONTRIBUTORS

Albrecht, 191
Aronson, 153
Bahl, 67
Bell, 391
Berry, 165
Bird, 203
Booth, 33
Bowman, 137
Browning, 415
Church, 269
Colander, 407
Collins, 197
Cookenboo, 309
Coughlin, 165
Davenport, 221
De Wulf, 95
Feldstein, 107
Fellingham, 339
Fisher, 391
Folsom, 401
Forst, 419
Funk, 411
Gatti, 201
Gerra, 205, 207, 239
Giertz, 329
Gillespie, 185
Gustely, 67
Hellerstein, 245
Hendershott, 93
Holcombe, 373
Johnson, 197
Jorgenson, 209
Kidwell, 93
King, 153
Krashinsky, 363
Kryscio, 411
LaBelle, 185
Ladd, 1, 397
Link, 263
Long, 241
Longo, 385
Lynn, 53
McCallum, 105
McEachern, 129
McHugh, 19
McLure, 257, 313
Martin, 291
Mead, 229
Mikesell, 137
Morgan, 119
Mumy, 81
Pack, H., 349
Pack, J., 349
Plaut, 165
Pogue, 191
Rothenberg, 285
Sgontz, 181
Shapiro, 119
Shreiber, 101
Simet, 53
Slemrod, 107
Steuerle, 19
Sullivan, 329
Sunley, 19
Tashman, 201
Thomassen, 59
Vaschè, 399
Wasylenko, 67
Wolfson, 339